### <u>EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD</u> <u>Parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana</u>

### Financial Statements As of and For the Six-Months Ended June 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/3/10

**DONALD C. De VILLE** 

Certified Public Accountant 7829 Bluebonnet Boulevard Baton Rouge, Louisiana 70810

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### REPORT OF INDEPENDENT ACCOUNTANT

October 7, 2009

Mr. Jerome D'DAquilia, Public Defender Eighteenth Judicial District Public Defender Board Parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Eighteenth Judicial District Public Defender Board, as of and for the six-months ended June 30, 2009, which collectively comprises the Eighteenth Judicial District Public Defender Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Eighteenth Judicial District Public Defender Board's management. My responsibility is to express an opinion of these basic financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Eighteenth Judicial District Public Defender Board, as of June 30, 2009, and the respective changes in financial position for the six months then ended in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information on page 24 is not a required part of the basis financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

The Eighteenth Judicial District Public Defender Board, has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with <u>Government Auditing Standards</u>, I have also issued a report dated October 7, 2009, on our consideration of Eighteenth Judicial District Public Defender Board's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with <u>Governmental Auditing Standards</u> and should be read in conjunction with this report in considering the results of my audit.

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### GOVERNMENT-WIDE FINANCIAL STATEMENTS

### **GOVERNMENT WIDE STATEMENT OF NET ASSETS**

EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE JUNE 30. 2009

	GOVERNMENTAL ACTIVITIES
ASSETS:	
Investment-LAMP	\$514,245
Intergovernmental Receivable	24,160
Prepaid Insurance	1,882
Capital assets, net of accumulated depreciation	21,154
Total Assets	561,441
LIABILITIES AND NET ASSETS:	
LIABILITIES:	
Bank Overdraft	\$8,541
Accounts Payable	430
Total Liabilities	8,971
NET ASSETS:	
Investment in Capital Assets, net of debt	21,154
Unreserved-Undesignated	531,316
Total Net Assets	552,470

### **GOVERNMENT WIDE STATEMENT OF ACTIVITIES**

EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA For the Six-Months Ended June 30, 2009

Totale oix months Ended ounce of, 2000			Program Reve	nues	Net (Expenses) Revenues and Increases (Decreases) in
			Operating		Net Assets
	Charge	es for	Grants &	Capital Grants &	Governmental
Expen	ses Servi	ces	Contributions	Contributions	Activities
GOVERNMENTAL ACTIVITIES JUDICIAL				-	
Support Services					
Public Defender <u>\$376</u>	246 _\$40	1,882	\$63,343	\$0	88,979
Total Governmental Activites 376,3	246 40	1,882	63,343	0	88,979
Genera	l Revenues:				
invest	ment earning	JS			1,307
Other	general reve	nues			0
Total (	general rever	nues ar	nd transfers		1,307
Cha	nge in Net As	ssets			90,286
Net ass	ets-beginnin	g			462,184
Net ass	ets-ending			:	552,470

The accompanying notes are an integral part of this statement.

### FUND FINANCIAL STATEMENTS

### BALANCE SHEET GOVERNMENTAL FUND

## EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD Parishes of Iberville, Pointe Coupee, and West Baton Rouge, Louisiana June 30, 2009

ASSETS: Investment-LAMP Intergovernmental Receivable Prepaid Insurance Total Assets	\$514,245 24,160 1,882 540,287
LIABILITIES AND FUND BALANCES:	
LIABILITIES: Bank Overdraft Accounts Payable Total Liabilities	\$8,541 430 8,971
FUND BALANCES: Unreserved-Undesignated Total Net Assets	531,316 531,316
Total Liabilities and Fund Balances	540,287

### EIGHTEEN JUDICIAL DISTRICT PUBLIC DEFENDER BOARD

### PARISHES IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA June 30, 2009

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Total Governmental Fund Balance	\$531,316
Capital assets used in governmental activities are not financial resources and therefore are not	
reported in the funds	21,154
Net Assets of Governmental Activities	552,470

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

### STATEMENT OF REVENUES, EPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

## EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA FOR THE SIX-MONTHS ENDED JUNE 30, 2009

	GENERAL FUND
REVENUE	
Court Fines	\$390,726
Bond Fees	11,156
State Grants	62,700
Local Government Income	600
Investment Income	1,307
Client Reimbursements	43
Total Revenue	466,532
EXPENDITURES JUDICIAL Salaries Fringe Travel Operating Services Material and Supplies Professional Client Expense Capital Outlay Total Expenditures	315,514 29,965 2,100 2,902 8,830 10,937 3,025 0
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	93,259
FUND BALANCE, BEGINNING	438,057
FUND BALANCE, END	531,316

The accompanying notes are an integral part of this statement.

### RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

## EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD PARISHES IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA For The Six-Months Ended June 30, 2009

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances-Total Governmental Funds	\$93,259
Governmental funds report capital outlays as expenditures However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the	
current period.	(2,973)
Changes in Net Assets of Governmental Activities	90,286

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Entity

The Eighteenth Judicial District Public Defender Board, (Public Defender Board) was established by the provisions of Louisiana Revised Statutes 15:144-149, to provide counsel to represent indigent (needy individuals) in criminal and quasi-criminal cases at the District Court level. The Eighteenth Judicial District Public Defender Board, encompasses the parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana.

During the 2007, regular session, ACT No. 307, thereby created and established as a state agency within the office of the governor the Louisiana Public Defender Board to provide for the supervision, administration and delivery of a statewide public defender system, which must deliver uniform public defender services in all courts in the state. The Board is composed of fifteen members who are appointed by the governor, chief justice of the Supreme Court of Louisiana, the president of the senate and speaker of the house of Representatives, the president of the Louisiana State Bar Association, the Louisiana Chapter of the Louis A Marinet Society, the chairman of the Louisiana State Law Institute's Children Code Committee and the Louisiana Interchurch Conference. The Board is funded by deductions from fines and forfeitures to administer the indigent defender system of the District Public Defender Board court. Expenditures are governed by Act 307 of 2007 and actions of the Board.

#### Reporting Entity:

The Public Defender Board is part of the operations of the governor's office, therefore the Public Defender, was determined to a component unit of the Sate of Louisiana.

The accompanying financial statements present information only on the funds maintained by the Public Defender Board and do not present information on the State of Louisiana, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

### Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the Public Defender Board as a whole) and fund financial statements. The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from businesstype activities, which rely to a significant extent on fees and charges for support. The previous reporting model emphasized fund types (the total of all funds of a particular type), in the new reporting model as defined by GASB Statement No. 34 the focus is either the Public Defender Board as a whole or major individual funds (within the fund financial statements). The statement of activities demonstrates the degree to which the direct expenses of a given functional category (Judicial) or activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, (2) grants and contributions that are restricted to meeting the operational requirement of a particular function or activity, and (3) grants and contributions that are restricted to meeting the capital requirements of a particular function or activity.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales, franchise taxes, intergovernmental revenues, interest income, etc.)

Separate fund based financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement. The major governmental fund is the general fund. GASB Statement No. 34 sets forth minimum criteria (percentages of assets, liabilities, revenues, and expenditures / expenses of either fund category for the governmental and enterprise combined) for the determination of major funds. There were no nonmajor funds.

The government-wide focus is more on the sustainable of the Public Defender Board as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on the major individual funds of the governmental and business-type categories, as well as the fiduciary funds, by category, and the component units. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

### <u>Measurement Focus, Basis of Accounting, and Financial Statement</u> Presentation.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the propriety fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Fines and fees are recognized as revenues in the year for which they are collected.

Grants and similar items are recognized as revenue as soon as all eligibility requirement imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to available if they are collected with 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Investment earnings are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance.

The following major funds are used by the Public Defender in its governmental funds:

<u>General Fund</u> is the general operating fund of the Public Defender. It is used to account for all financial resources except those required to be accounted for in another fund.

GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide Statement of Net Assets.

### Assets, Liabilities and Equity:

### Cash and Investments

Cash and cash equivalents includes demand deposits and money market accounts. Under state law, the Public Defender Board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law, or of any other state of the United States, or under the laws of the United States.

State statute authorizes the Public Defender to invest in United States bonds, treasury notes and bills, or certificates or time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at their fair value.

Cash deposits are reported at carrying amount which reasonably estimates fair value.

#### Receivables

Receivables consist of all revenues earned at year-end and not yet received.

### PREPAID

Material insurance and similar services which extend over more than one accounting period have been recorded as prepaid.

### Capital Assets, Depreciation, and Amortization

Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Public Defender Board maintains a threshold level of \$1,000 or more for capitalized capital assets.

Capital assets are recorded in the Statement of Net Assets and the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets other than land are depreciated using the straight line method over the following useful lives:

Equipment

5 to 7 Years

### Fund Equity Classifications

Equity is classified as net assets and displayed in three components:

- 1. Invested in capital assets, net of related debt Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- 2. Restricted net assets Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- 3. Unrestricted net assets All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures and expenses during the reporting period. Actual results could differ from those estimates.

### Budgetary Information

The Public Defender Board is not political subdivisions within the meaning of the Louisiana Local Government Budget Act.

#### Deferred Revenue:

The Public Defender Board reports deferred revenues on its Statement of Net Assets and on the balance sheet of the Fund Financial Statements.

Deferred Revenues arise when the Public Defender Board receives resources before it has a legal claim to them, as when grant monies are received before the occurrence of qualifying expenditures. In subsequent periods, when the Public Defender Board has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

#### NOTE 2 - CASH

At June 30, 2009, the Eighteenth Judicial District Public Defender Board had cash and cash equivalent (book balances) totaling \$(8,541).

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk-Deposits. At June 30, 2009, the bank balance was \$8,584. Of the bank balances, all was covered by federal depository insurance.

Interest Rate-Deposits. The Public Defender Board's policy does not address interest rate risk.

### NOTE 3 - INVESTMENTS

As of June 30, 2009, the Public Defender Board had \$514,245 invested in an external investment pool (LAMP).

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objectives of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes on securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

Credit Risk: LAMP is rated AAAm by Standard & Poor's.

Custodial Credit Risk: LAMP participant's investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of Credit Risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest Rate Risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.

Foreign Currency Risk: Not applicable to 2a7-like pools entities.

The dollar weight average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

If you have any questions, please feel free to contact LAMP administrative office at 800-249-5267.

#### NOTE 4 - RECEIVABLES AND PAYABLE

A. The receivables at June 30, 2009, are as follows:

Intergovernmental

GENERAL FUND \$24,160

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

### NOTE 5 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the six-months ended **June 30, 2009,** is as follows:

Governmental Activities	Balance 1-01-09	Additions	Deletions	Balance 6-30-09
Equipment	\$48,497	\$10,928	- 0 -	\$59,425
Accumulated Depreciation: Equipment	30,350	4,948	-0-	35,298
Net Capital Assets	18,147	5,980	-0-	24,127

#### NOTE 6 - PENSION BENEFITS

The Eighteenth Judicial District Public Defender Board does not offer any pension benefits.

### NOTE 7 - POST-RETIREMENT BENEFITS

The Eighteenth Judicial District Public Defender Board does not offer any post-retirement benefits.

### NOTE 8 - JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There is no litigation pending against the Eighteenth Judicial District Public Defender Board as of June 30, 2009.

The Public Defender Board's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Public Defender Board's financial statements.

No claims were paid-out or litigation costs incurred during the six-months ended June 30, 2009.

### NOTE 9 - LEASES

The Eighteenth Judicial District Public Defender Board has an immaterial \$132 per month Xerox equipment lease and leases a mini storage facility for \$165 per month.

### NOTE 10 - COMPENSATION PAID PUBLIC DEFENDER

The Public Defender was paid \$65,128 during six-months ended June 30, 2009.

### NOTE 11 - RISK MANAGEMENT

The Public Defender Board is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Public Defender Board has purchased commercial insurance to cover or reduce the risk of loss that might arise should errors of omissions and injuries to employees occur.

The Public Defender Board's management has not purchased commercial insurance or made provision to cover or reduce the risk of loss, as a thefts of, damage to and destruction of assets, result of business interruption and certain acts of God, like floods or earthquakes.

There have been no significant reductions in coverage for the prior year. No settlements were made during the six-months ended June 30, 2009.

#### NOTE 12 - CHANGE IN FISCAL YEAR END

The Louisiana Public Defender Board has required all district public defender offices to adopt a fiscal year end of June 30.

The Eighteenth Judicial District Public Defender Board has opted to report for the six-months ended June 30, 2009, instead of reporting for the eighteen-month period ended June 30, 2010.

### NOTE 13 - GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the six-months ended June 30, 2009, the major sources of governmental fund revenues and expenditures were as follows:

Revenues: State Government Grants Local Government Statutory fines, forfeitures, fees Other Charges for Services Investment Earnings	\$62,700 401,882 600 43 1,307
Total Revenues	466,532
Expenditures: Personnel Services and Benefits Salaries Insurance Payroll Taxes	\$315,514 5,667 24,298
Total	345,479
Professional Development Travel	2,100
Operating Cost Contract Services-Other Lease - Office Lease - Auto and Other Insurance Supplies Other	10,937 990 -0- 100 8,730 4,937
Total	25,694
Capital Outlay	-0-
Total Expenditures	373,273

### SUPPLEMENTARY INFORMATION REQUIRED BY GASB STATEMENT 34

### EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD PARISHES IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA

# GOVERNMENTAL FUND - GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCESBUDGET (GAAP BASIS) AND ACTUAL FOR THE SIX-MONTHS ENDED JUNE 30, 2009

	BUDGETED	<u>AMOUNTS</u>	ACTUAL AMOUNTS I	VARIANCE FINAL BUDGET FAVORABLE
	ORIGINAL	<u>FINAL</u>	BASIS (	JNFAVORABLE)
REVENUES				
Court Fines		\$286,040		
Bond Fees State Grants	16,085	16,085 25,000		
Local Government Grants	25,000 600	25,000	600	-0-
Client Fees	6,645			
Interest	2,000			
TOTAL REVENUES	336,370	336,370	466,532	130,162
EXPENDITURES				
PUBLIC SAFETY				
CURRENT				
Salaries	292,150			
Fringe Benefits	28,135		29,965	(1,830)
Travel	2,100			-0- (137)
Operating Services Material & Supplies	2,765 11,830		-	
Professional	8,750	8,750		
Client Expenses	-0-	-0-	3,025	(3,025)
Capital Outlay	- 0 -		-0-	-0-
TOTAL EXPENDITURES	345,730	345,730	373,273	(27,543)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(0.200)	(0.260)	93,259	102,619
KEVENUE OVEK EXPENDITORES	(9,360)	(9,360)	33,433	102,019
FUND BALANCE, JAN 1	438,057	438,057	438,057	-0-
FUND BALANCE, DEC 31	428,697	428,697	531,316	102,619



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

October 7, 2009

Mr. Jerome D'DAquilia, Public Defender Eighteenth Judicial District Public Defender Board Parishes of Iberville, Pointe Coupee, & West Baton Rouge, Louisiana

I have audited the financial statements of Eighteenth Judicial District Public Defender Board, as of and for the six months ended June 30, 2009, and have issued my report thereon dated October 7, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered The Eighteenth Judicial District Public Defender Board's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Eighteenth Judicial District Public Defender Board 's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

# EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD PARISHES IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA SCHEDULE OF PRIOR YEARS FINDINGS FOR SIX-MONTHS ENDED JUNE 30, 2009

FISCAL YEAR

FINDING

CORRECTIVE
ACTION/PARTIAL

REF INITIALLY

NO. OCCURRED DESCRIPTION OF FINDING (YES, NO, PARTIALLY)

ACTION TAKEN

ACTION TAKEN

None

### EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD PARISHES IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA

### SCHEDULE OF FINDINGS AND QUESTIONED COST FOR THE SIX MONTHS ENDED JUNE 30, 2009

#### A. SUMMARY OF AUDITOR'S RESULTS

- 1. The auditor's report expresses an unqualified opinion on the financial statements of The Eighteenth Judicial District Public Defender Board.
- 2. No significant deficiencies relating to the audit of the general purpose financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- 3. No instances of noncompliance material to the general purpose financial statements of the Eighteenth Judicial District Public Defender Board.
- 4. No audit findings are required to be reported in accordance with Section 510 (a) of OMB Circular A-133.
- There were no major programs.

### B. FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings that required to be reported in the section of the report.

#### C. MANAGEMENT LETTER

The auditor did not issue a management letter this year.

### EIGHTEENTH JUDICIAL DISTRICT PUBLIC DEFENDER BOARD PARISHES IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA

### CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS FOR SIX-MONTHS ENDED JUNE 30, 2009

		CORRECTIVE	NAME OF	ANTICIPATED
REF	DESCRIPTION	ACTION	CONTACT	COMPLETION
NO.	OF FINDING	PLANNED	PERSON	DATE

NOT APPLICABLE